

ABSTRACT OF THE DISCLOSURE

A gap depth determining insulating layer is formed on a lower core layer. A curved face is formed on a front edge face of the gap depth determining insulating layer so as to gradually depart from an ABS surface from the bottom at the lower core layer to the top of the curved face. A back end of an upper magnetic layer can be formed on the gap depth determining insulating layer, whereby the volume of the upper magnetic layer can be increased while a gap depth is maintained at a predetermined length.

09632875-080400